

ENHANCED STAR Exemption



INSTRUCTIONS for 2013/2014 Property Tax Bill

(December 1, 2013 - November 30, 2014)



DEADLINE TO FILE: MARCH 1, 2013 ("taxable status date")

Requirements to File:

- ❖ **PRIMARY RESIDENCE:** The property must be the primary residence of the owner(s) and must be a 1, 2, or 3 family residence, condo, co-op, or townhouse or mixed use (primary residence with your business.)
- ❖ **APPLICATION:** Complete and file Application Form with the Assessors Office. **IMPORTANT:** Please fill-in your home phone number. (If you wish to designate another person to receive duplicate copies of reminder notices, fill in the "Third Party Notification" Form RP425-TPN on the back of the application.)
- ❖ **PROOF OF INCOME:** Attach copy of Page 1 and Page 2 (signed) of your **2011** State or Federal Income Tax Return. (The \$79,050 maximum income is defined as *Federal Adjusted Gross Income* less *taxable IRA distributions*.)
- ❖ **INCOME VERIFICATION PROGRAM (IVP):** To sign up for the IVP please be sure to include all social security numbers and signatures. (*Do not complete the IVP box on the application if you are not choosing this option or you do not file a NY State Resident Income Tax Return*).
- ❖ **PROOF OF AGE:** Only first time applicants need to provide proof of age. All owners must be 65 years of age by December 31, 2013 (with the exception of husband and wife or sibling co-owners, only one owner needs to be 65.) *Include a copy of one of the following* (date of birth must appear on document): Drivers License, Birth Certificate, Baptismal Certificate, or Passport.

Use the following table for identifying line references on **2011** Federal and State income tax forms.

Form #	Name of 2011 Form	Income for ENHANCED STAR Purposes
IRS Form 1040	"U.S. Individual Income Tax Return"	Line 37 minus line 15b "adjusted gross income" minus "taxable amount" (of total IRA distributions)
IRS Form 1040A	"U.S. Individual Income Tax Return"	Line 21 minus line 11b "adjusted gross income" minus "taxable amount" (of total IRA distributions)
IRS Form 1040EZ	"Income Tax Return for Single and Joint Filers With No Dependents"	Line 4 only "adjusted gross income" (No adjustment needed for IRA's.)
NYS Form IT-201	"Resident Income Tax Return"	Line 18 minus line 9 "federal adjusted gross income" minus "taxable amount of IRA distributions"
NYS Form IT-200	"Resident Income Tax Return"	Line 8 only "federal adjusted gross income" (No deduction allowed for the amount listed on line 7.)
NYS Form IT-100	"Resident Fast Form Income Tax Return"	Add lines 2 through 6 and subtract any amount on line 7 Add "wages, salaries, tips, etc.", "taxable interest income", "interest income on U.S. Government bonds", "dividends", and "unemployment compensation" and subtract "Individual retirement arrangement (IRA) deductions"



GENERAL INFORMATION
for the
ENHANCED STAR Exemption 13/14
(Property Tax Year: December 2013 - November 2014)

- ❖ **PRIMARY RESIDENCE:** The property must be the primary residence of the owner(s) and must be a 1, 2, or 3 family residence, condo, co-op, or townhouse or mixed use (primary residence with your business.) The primary residence may also be known as the "legal residence", generally it is expected that the owner would reside at the address more than six months of the year. (Voter registration, driver's license, automobile registration, state income tax return, recent telephone bill, or a social security statement may be requested to prove residency.)
- ❖ **INCOME VERIFICATION PROGRAM (IVP)** – The renewal application will provide seniors with a choice between two different ways to renew for the future.

→Timely submit your application to the Assessors Office along with your **2011** income tax return.

OR

→Timely submit your application to the Assessors Office along with your **2011** income tax return, *marking the authorization on the application allowing NY State to verify your income for the future, beginning 2014.* You will then be renewed each year without resubmitting an application or tax forms. You will receive notification of your enrollment in the IVP. **(Those who do not file a state income tax return will not be eligible for participation in the IVP.)**

- ❖ **COLA** - There will be an annual cost of living adjustment to the income limit for the ENHANCED STAR exemption, based upon the applicable cost of living adjustment used for Social Security purposes. For this year's filing, the income limit will be \$79,050.
- ❖ **THIRD PARTY NOTIFICATION** – Duplicate copies of reminder notices will be sent to the person whose name has been provided on the "Third Party Notification" form (found on the back of the application.)
- ❖ **INCOME TAXES** – For the filing date of **MARCH 1, 2013** you **MUST** use your **2011** income tax return.
- ❖ **HARDSHIP FILING EXTENSIONS** – Those seniors who are unable to file their renewal application by the March 1st deadline due to a death or serious illness in their immediate family may be eligible for a limited filing extension. Documentation proving need for the extension must be provided.

MAXIMUM SCHOOL TAX SAVINGS FOR THE 2010/2011 PROPERTY TAX YEAR

Elwood #1	\$ 2234.00
Cold Spring Harbor #2	\$ 1976.00
Huntington #3	\$ 2129.00
Northport #4	\$ 1690.00
Half Hollow Hills #5	\$ 1797.00
Harborfields #6	\$ 2204.00
Commack #10	\$ 2392.00
South Huntington #13	\$ 2221.00

Please return all paperwork as soon as possible.

THE DEADLINE TO FILE YOUR APPLICATION WITH THE TOWN IS:

MARCH 1, 2013 ("Taxable Status Date")



13/14

ASSESSORS OFFICE
100 MAIN STREET
HUNTINGTON, NY 11743
(631) 351-3308

